

Report name	Issued recommendations	Execution status
Systemic report "Abuse of powers by the law enforcement authorities in their relations with business"	<p>To prohibit criminal prosecution of person for tax evasion until tax liability is finally "approved/acknowledged" (i.e., as foreseen in Section 3.5.6. of the Coalition Agreement between the Factions of the Deputies in the Verkhovna Rada of 8th Convocation, being an integral part of the Program of Activity of the Cabinet of Ministers of Ukraine (the "Coalition Agreement")). In order to do so the Council suggests amending Articles 212 and 212-1 of the CCU to expressly provide that "actual non-arrival of money to budgets or state earmarked funds" (in Article 212 of the CCU) and "actual non-arrival of money to mandatory state social insurance funds" (in Article 212-1 of the CCU) means "failure to pay the sums of approved/acknowledged tax obligation in compliance with time limits, established by law". Verkhovna Rada of Ukraine</p> <p>To provide persons authorized to perform the organizational/management functions (for example, a CEO, a financial director, a chief accountant, a member of the board of a joint stock company) on behalf of a legal entity and regarding which investigative actions are conducted, the certain procedural rights, envisaged under the Article 42 of the CPCU ("Suspect, Defendant") for persons who have been notified of suspicion. The foregoing idea might, for instance, be fulfilled by expanding the scope of persons, who fall under the category of "parties" or "participants" of the criminal proceeding, by introducing respective amendments to the Chapter 3, §5, Article 3 of the CPCU ("Court, Parties and Other Participants of the Criminal Proceeding"). Verkhovna Rada of Ukraine</p> <p>To amend the Law of Ukraine "On Judicial Expertise" to establish that standard time limits for conducting expertise shall be 3 months subject to extension by an investigatory judge/court, if necessary. The Council also proposes amending the Code of Ukraine On Administrative Violations to establish expert's liability for the breach of maximum time limits, foreseen for conducting expertise. Verkhovna Rada of Ukraine</p>	<p>Execution status</p> <p>In process — comments: The following draft laws has been prepared: The Draft Law "On Amending the Tax Code of Ukraine regarding special aspects of criminal proceeding in the tax relations and administration of taxes and levies" No.3448 dated 10 November 2015. On 21 April 2016 the aforesaid draft law was sent for further review by the Parliamentary Committee on Taxation and Customs Policy.ii. On 20 March 2018 the Draft Law "On National bureau of financial security of Ukraine" No.8157 was sent for consideration to the relevant committee.</p> <p>In process</p> <p>In process</p>